IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re	Patent Application of:)	Confirmation No. 5795
Takahiro KUME et al.)	
Application No. 10/798,305)	Examiner: Victor S. Chan
Filed	March 12, 2004)	Group Art Unit: 1771
For:	POLISHING SHEET AND)	
	MANUFACTURING METHOD OF)	
	ELASTIC PLASTIC FOAM SHEET)	

RULE 116 AMENDMENT

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Commissioner for Patents P. O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

In response to the Final Office Action dated March 12, 2007, please amend the above-captioned application as follows:

Amendments to the Specification begin on page 2 of this document;

Amendments to the Abstract begin on page 6 of this document;

Amendments to the Claims begin on page 7 of this document, and

Remarks start on page 12.